

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: June 20, 2007

A meeting of the Georgia State Board of Accountancy was held on Wednesday, June 20, 2007, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia .

The following Board members were present:

J. Sam Johnson, CPA and Chairman
T. Farrell Nichols, CPA and Vice Chairman
C. Ben Hill, CPA
Grace M. Lopez-Williams, CPA
E. J. Maddocks, CPA
Michael W. Skinner, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Jennifer Baden, Applications Specialist
Janet Wray, Board Attorney
Sonya Williams, Staff Attorney, Legal Services
Dustin Davies, Intern, Legal Services
Kim Stroup, Hearing Officer
Melinda Flewellyn, Court Reporter
Philip C. Benedict, CFP, Benedict Financial Advisors, Inc.
Temple Draper

Chairman Johnson established a quorum was present at 9:30 a.m. and called the meeting to order.

Mr. Maddocks made a motion to **approve** the minutes of the April 25, 2007 Board meeting with corrections. Mr. Nichols seconded the motion. The motion carried unanimously.

The Board held a Review Hearing of the Initial Decision recommended by the Office of State Administrative Hearings (OSAH) in the matter of Temple Draper. Mr. Maddocks made a motion to accept the Initial Decision, Findings of Fact, and Conclusions of Law rendered by the Administrative Law Judge relevant to Docket Number 2007-1049, OSAH Docket Number OSAH-PLBD-ACCT-0722281-44-Malihi in its entirety with an effective date of 30 days after the docket date. Ms. Lopez-Williams seconded the motion. Members voting in agreement were Mr. Johnson, Mr. Hill, Ms. Lopez-Williams, Mr. Maddocks, and Mr. Skinner. The motion carried unanimously with one opposing vote from Mr. Nichols.

Mr. Maddocks made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Skinner seconded the motion. Voting in favor of the motion were those members present who included Board Members Hill, Johnson, Lopez-Williams, Maddocks, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: June 20, 2007

Applications:

Mr. Maddocks made a motion to **approve** the following licensure applications that met certification requirements. Mr. Skinner seconded the motion. The motion carried unanimously.

CPA Certificates:

| Name | Licensing Method | License No. |
|------------------------------|-------------------------|--------------------|
| Adrover, Charlene Marie | Examination | CPA026002 |
| Ambekar, Jyotsna S. | Examination | CPA026003 |
| Assefaw, Daniel M. | Examination | CPA026004 |
| Berny, Timothy G. | Examination | CPA026005 |
| Bhatt, Jayshri Pankajkumar | Examination | CPA026006 |
| Boyd, Natalie Michele | Examination | CPA026007 |
| Brown, Jess Bryan | Examination | CPA026008 |
| Brynteson, Jennifer Marie | Examination | CPA026009 |
| Champion, Sonja Barbara | Examination | CPA026010 |
| Carlson, Sandra B. | Examination | CPA026011 |
| Coley, Robert Brent | Examination | CPA026012 |
| Cook, Haley Alisa | Examination | CPA026013 |
| Cui, Qian | Examination | CPA026014 |
| Danley, Eric S. | Examination | CPA026015 |
| Davis, Philip Allen | Examination | CPA026016 |
| Deese, Jessica Danielle | Examination | CPA026017 |
| DeGance, Michael C. | Examination | CPA026018 |
| DeMatteis, Alan Ward | Examination | CPA026019 |
| Disbrow, Megan Elizabeth | Examination | CPA026020 |
| Divito, Deborah Ann-Margaret | Examination | CPA026021 |
| Doggett, Michael Henry | Examination | CPA026022 |
| Duggar, Brandy Lee | Examination | CPA026023 |
| Fink, Robert Noble, III | Examination | CPA026024 |
| Garland, Bradley Laurence | Examination | CPA026025 |
| Giddens, Keith Broadus | Examination | CPA026026 |
| Gifford, Kenneth Brandon | Examination | CPA026027 |
| Grant, Brandon Paul | Examination | CPA026028 |
| Griffin, Bradley W. | Examination | CPA026029 |
| Hill, Jonathan William | Examination | CPA026030 |
| Itchhaporia, Rina C. | Examination | CPA026031 |
| Jackson, Wythe Macrae | Examination | CPA026032 |
| Jennette Brian D. | Examination | CPA026033 |
| Johnson, Donald Wayne | Examination | CPA026034 |
| Johnson, Lindsay Jaye | Examination | CPA026035 |
| Kee, Andrew David | Examination | CPA026036 |
| Kim, Hyunki | Examination | CPA026037 |
| Kotadiya, Seema Ali | Examination | CPA026038 |
| Labrato, Justin Heath | Examination | CPA026039 |

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: June 20, 2007

| | | |
|------------------------------|-------------|-----------|
| Mallicote, Sarah Marie | Examination | CPA026040 |
| McCormick, Taryn Bianca | Examination | CPA026041 |
| Ormsby, Dave Garth | Examination | CPA026042 |
| Pagliarulo, Denise Cristina | Examination | CPA026043 |
| Pagliarulo, Vingenzo | Examination | CPA026044 |
| Park, Han Na | Examination | CPA026045 |
| Peng, Qing | Examination | CPA026046 |
| Perkins, Jesse Ryan | Examination | CPA026047 |
| Poole, Shawn Ashley | Examination | CPA026048 |
| Reed, Nathaniel Lee | Examination | CPA026049 |
| Roan, Philip Anthony | Examination | CPA026050 |
| Robbins, Cheryl J. | Examination | CPA026051 |
| Silver, Jeffrey Adam | Examination | CPA026052 |
| Smith, Mindy Jo | Examination | CPA026053 |
| Soles, Danny Arnold | Examination | CPA026054 |
| Spence, Stephanie Ann | Examination | CPA026055 |
| Steiner, Brenton William | Examination | CPA026056 |
| Steward, Alicia Dawn | Examination | CPA026057 |
| Stoner, Bradley Stephen | Examination | CPA026058 |
| Sullivan, Blair Goodman | Examination | CPA026059 |
| Tankersley, Mollie Elizabeth | Examination | CPA026060 |
| Tester, John Thomas | Examination | CPA026061 |
| Warner, Asha Latoya | Examination | CPA026062 |
| Wootton, Meredith Elizabeth | Examination | CPA026063 |
| Yarber, Joanne Leigh | Examination | CPA026064 |
| Alvarez, Cynthia Ann | Reciprocity | CPA026065 |
| Balmforth, Leslie Sampson | Reciprocity | CPA026066 |
| Boykins, Jeffrey D. | Reciprocity | CPA026067 |
| Braddock, Charles M., Jr. | Reciprocity | CPA026068 |
| Brown, Nancy Mac | Reciprocity | CPA026069 |
| DeGraw, Kenneth James, Jr. | Reciprocity | CPA026070 |
| Deluca, Albert J. | Reciprocity | CPA026071 |
| Harper, Jennifer Daniel | Reciprocity | CPA026072 |
| Hawes, Robert Jackson Walker | Reciprocity | CPA026073 |
| Konyndyk, Mark Alan | Reciprocity | CPA026074 |
| Kurkowski, John L. | Reciprocity | CPA026075 |
| Malzone, Janet Lynn | Reciprocity | CPA026076 |
| Marsh, Michael Burns | Reciprocity | CPA026077 |
| McConnell, Ira Wayne | Reciprocity | CPA026078 |
| McKee, John F. | Reciprocity | CPA026079 |
| Namirr, Mark Anthony | Reciprocity | CPA026080 |
| Niland, Jill Kathleen | Reciprocity | CPA026081 |
| Niland, Michael Patrick | Reciprocity | CPA026082 |
| Nunnery, Megan D. | Reciprocity | CPA026083 |
| Owens, Charles L. | Reciprocity | CPA026084 |

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: June 20, 2007

| | | |
|------------------------------|-------------|-----------|
| Owens, Erin E. | Reciprocity | CPA026085 |
| Paley, Beverley Kennedy | Reciprocity | CPA026086 |
| Peach, Mark Patrick | Reciprocity | CPA026087 |
| Piwonka, Max Anthony | Reciprocity | CPA026088 |
| Rifice, Gale J. | Reciprocity | CPA026089 |
| Schaeffer, Linda J. | Reciprocity | CPA026090 |
| Silhan, Sidney Sean | Reciprocity | CPA026091 |
| Speyrer, Abbie Johnson | Reciprocity | CPA026092 |
| Townsend, Kathleen D. | Reciprocity | CPA026093 |
| Turner, Richard Douglas, Sr. | Reciprocity | CPA026094 |
| Weinblatt, Bennett Harris | Reciprocity | CPA026095 |
| Wilson, Barry T. | Reciprocity | CPA026096 |
| Wolfman, Eiran | Reciprocity | CPA026097 |
| Woodham, Tina Godbee | Reciprocity | CPA026098 |
| Farr, Deidra | Examination | CPA026099 |

The following applicant appeared before the Board and provided additional information regarding her application and to appeal the Board's disapproval of her application:

Beverley Kennedy Paley: After considering additional information provided by the applicant, Mr. Skinner made a motion to **approve** the application for licensure. Mr. Maddocks seconded the motion. The motion carried unanimously.

The following applicants provided written appeals and additional information regarding their applications and to appeal the Board's disapproval of their applications:

Jonathan William Hill: After considering information provided, Mr. Maddocks made a motion to **approve** his application for licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

Wythe Macrae Jackson: After considering information provided, Mr. Maddocks made a motion to **approve** his application for licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

Dave Garth Ormsby: After considering information provided, Mr. Maddocks made a motion to **approve** his application for licensure. Mr. Skinner seconded the motion. The motion carried unanimously.

Reinstatement:

Rebecca R. Jones: After reviewing the application for reinstatement of licensure, Mr. Skinner made a motion to **approve** the application and to notify licensee that 80 hours of continuing professional education (with 20% in auditing and accounting) will be required for renewal year ending December 31, 2007. Mr. Maddocks seconded the motion. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: June 20, 2007

Correspondence, Requests, Inquiries, and Information Items:

Stephen Clements: After reviewing information received concerning an extension of the credit for the Regulation section of the CPA Examination, Mr. Maddocks made a motion to extend the conditional credit until July 30, 2007. Mr. Hill seconded the motion. The motion carried unanimously.

Chris Saxon: After reviewing information received concerning authorization to retest, Mr. Maddocks made a motion to authorize a new "Authorization to Retest" (at no cost to the candidate) for the REG section; and approve an extension of the conditional credit for the BEC section until September 30, 2007. Mr. Hill seconded the motion. The motion carried unanimously.

Christopher W. Steedley: After reviewing information received concerning a request for an extension of credit on two sections of the CPA Examination, Mr. Maddocks made a motion to approve the request for an extension of conditional credits for the BEC and REG sections until December 31, 2007. Mr. Hill seconded the motion. The motion carried unanimously.

Firms:

RGL, Inc./DBA RGL Forensics Accountants and Consultants: The Board reviewed a request for an exemption of the 100% CPA ownership requirement for firm licensure. Mr. Nichols made a motion to **disapprove** the firm application for licensure noting that the Board does not have the authority to violate O.C.G.A. § 43-3-21(a)(1). Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Firm Renewals:

The Board reviewed the list of firms that have not responded to prior correspondence. Mr. Maddocks made a motion to refer an additional case for a Voluntary Cease and Desist Order. Mr. Skinner seconded the motion. The motion carried unanimously.

JH: After reviewing correspondence regarding an IRS request for licensee's file, Mr. Nichols made a motion to **approve** release of the file. Mr. Hill seconded the motion. The motion carried unanimously.

Legal Services:

The Board heard a report from Legal Services on the following cases. Mr. Skinner made a motion to **approve** the following recommendations. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Roland S. Heard, II: The Board **approved** reinstatement of firm license under Public Consent Agreement, signed by Mr. Heard, and closed the case.

David Delano Mobley: The Board accepted a Public Consent Order signed by Mr. Mobley and closed the case.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: June 20, 2007

Thomas R. Thompson: After consideration of a request regarding an order, the Board denied the request, accepted a Public Consent Order signed by Mr. Thompson, and closed the case.

Victoria M. Bitely Jens: The Board reviewed information on a Notice of Borrower Default on Repayment of Student Loan. Mr. Skinner made a motion that the Board suspend Ms. Bitely Jen's license to practice as a Certified Public Accountant, License No. CPA020431, for failure to repay a student loan; and further moved that this suspension will cease upon receipt by the Joint Secretary of a "Notice of Release" from the Georgia Higher Education Assistance Corporation. Mr. Maddocks seconded the motion. The motion carried unanimously.

Enforcement Committee:

The Board heard a report and recommendations from the Enforcement Committee. Mr. Maddocks made a motion to **approve** the following recommendations. Mr. Skinner seconded the motion. The motion carried unanimously.

Fred L. Gonser: Information was reported that the sign, advertising as a CPA firm (while not holding an active firm license), has not been removed from premises. The Board voted to notify licensee that failure to remove the sign may result in additional action.

ACCT050058: Schedule investigative interview with the Enforcement Committee.

ACCT060068: After reviewing correspondence requesting that the Board reopen a case, the Board reaffirmed its previous decision to close the case.

ACCT070022: Close the case.

ACCT070047: Close the case.

ACCT070060: Close the case.

ACCT070061: Close the case.

ACCT070063: Close the case.

ACCT070070: Close the case.

ACCT070071: Close the case.

ACCT070076: Close the case.

ACCT070082: Close the case.

ACCT070088: Close the case.

ACCT070094: Close the case.

ACCT070096: Close the case.

ACCT070097: Close the case.

ACCT070102: Close the case.

ACCT070103: Close the case.

ACCT070104: Close the case.

ACCT070107: Close the case.

ACCT070112: Close the case.

The Board heard reports from the following staff members:

The Board Attorney provided a verbal status report on cases and advice referred for action.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: June 20, 2007

The Executive Director updated the Board on the following topics:

- State Ethics Disclosure Deadline
- Professional Licensing Boards Chairmen - Meeting with Secretary of State Karen Handel (Mr. Carter represented the Board and will give a report at a future Board meeting.)

Correspondence, Requests, Inquiries and Information Items:

Bromberg & Cohen, P.C.: The Board reviewed correspondence concerning the sale of a firm and provided information that the new firm owner(s) would not be considered a successor as they were not previous owners, partners or shareholders of the acquired firm as required in Board Rule 20-12-.17.

Thomas J. Bailey: The Board reviewed correspondence regarding a firm name and disapproved the firm name noting that the name would not be in compliance with O.C.G.A. § 43-3-21 and Board Rule 20-12-.17.

The Board reviewed other correspondence and information that did not require a vote or action.

NASBA/AICPA:

Colleen K. Conrad, CPA/AICPA; David Costello/NASBA-CPA Examination Paste Issue:

After review and discussion of the information regarding the Control “V” paste issue, Mr. Skinner made a motion to accept all grades from the 2nd, 3rd, and 4th quarter of 2006 that have been re-graded and to approve reimbursement of additional costs to candidates whose status changed from “Fail” to “Pass” regardless of the quarter in which the candidate tested. Mr. Maddocks seconded the motion. The motion carried unanimously.

Mildred DeJesus/AICPA-Ethics Division Exposure Draft: Board members will forward comments to Chairman Johnson for his response.

Kim Ellis/NASBA-Nomination for NASBA Awards: The Board voted to nominate Barbara Kitchens for the William H. Van Rensselaer Public Service Award.

The Board reviewed other correspondence and information that did not require a vote or action.

PCAOB:

The Board reviewed the following information:

PCAOB OFFICE OF GOVERNMENT RELATIONS - “Board Solicits Nominations for Standing Advisory Group”

PCAOB OFFICE OF GOVERNMENT RELATIONS - “PCAOB Concludes First International Auditor Regulatory Institute”

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: June 20, 2007

PCAOB OFFICE OF GOVERNMENT RELATIONS - "PCAOB Approves New Audit Standard For Internal Control Over Financial Reporting". Mr. Nichols will draft correspondence accordingly.

The Board reviewed a list of the PCAOB Inspection Reports that have been received.

Committee Reports:

NASBA 2007 Eastern Regional Meeting held in Colonial Williamsburg, VA: Mr. Skinner reported on the Control "V" paste issue.

Propose To Adopt Rule 20-3-.01:

The Board discussed revisions to its rules and considered modifications to Rule 20-3-.01. Mr. Skinner made a motion to propose adoption of these rules and to post and hold a public hearing August 29, 2007, to receive comments regarding the proposed rules and to consider adoption of the rules following the public hearing. In its consideration of the proposed rules, the Board stated that the formulation and adoption of these rules do not impose additional regulatory cost on any licensee that cannot be reduced by a less expensive alternative that fully accomplishes the objectives of the statutes that are the basis for the proposed rules. Further, the Board stated that it is not legal or feasible to meet the objectives of these statutes to adopt or implement differing actions for business as listed in O.C.G.A. Section 50-13-4(a)(3)(A)(B)(C) and (D) and that the formulation and adoption of these rules will impact every licensee in the same manner and each licensee is independently licensed, owned, and operated and dominant in the field of Accountancy. Mr. Maddocks seconded the motion. The motion carried unanimously.

Other Business:

NASBA's Board of Director's Meeting on October 25-27, 2007 in Albuquerque, NM: The Board discussed the upcoming meeting. Mr. Skinner will attend.

Ms. Lopez-Williams suggested that the Board include more information on the website for international applicants regarding the CPA Examination and licensure. Ms. Lopez-Williams will coordinate the project and assist Board staff.

There was no further business and the meeting was adjourned at 2:55 p.m.

Marie S. Urquhart
Recorded by Board Secretary

Gwyn H. Ridley
Reviewed by Executive Director

J. Sam Johnson
Chairman

These minutes were approved on August 29, 2007

These minutes were signed on August 29, 2007

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: June 20, 2007

Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now J. Sam Johnson, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On June 20, 2007 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: June 20, 2007

4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

| |
|---|
| RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS |
| AND APPLICATION INFORMATION AND DELIBERATIONS |
| REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS; |
| RECEIPT OF THE RESULTS OF INVESTIGATIONS. |
| |
| |

FURTHER THE AFFIANT SAYETH NOT.

J. Sam Johnson
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 20th day of June, 2007

Jennifer Baden
Notary Public